

TENNESSEE STATE BOARD OF EQUALIZATION
BEFORE THE ADMINISTRATIVE JUDGE

Appeal of:

CRACKER BARRELL OLD COUNTRY STORE, INC.)	
Map 081D, Parcels 002.00 & 003.01)	Wilson
Commercial Property)	County
Tax Year 2004)	

PROPOSED DECISION

Statement of the case

This is an appeal by the taxpayer from original assessments of its properties for 2004 in the following amounts:

<u>Parcel</u>	<u>Land Value</u>	<u>Improvement</u>	<u>Total Value</u>	<u>Assessment</u>
002.00	\$610,500	\$1,102,200	\$1,712,700	\$685,080
003.01	\$75,000	\$656,600	\$731,600	\$292,640

A hearing on the appeal was conducted on April 21, 2005 before Administrative Judge Forest M. Norville, who informed the parties of his intent to utilize the expedited decision process provided in Tenn. Code Ann. §67-5-1505, eliciting no objection. Thereafter the judge rendered a draft decision before falling ill, and the present order by a substitute judge incorporates that draft. Appearances before the administrative judge were by Mr. Michael John, a Board registered agent, for the taxpayer, and Mr. Jimmy Locke, the Wilson County Assessor.

ORDER

On the basis of the evidence offered at the hearing it is the recommendation and initial order of the administrative judge that the original assessments be affirmed as follows:

<u>Parcel</u>	<u>Land Value</u>	<u>Improvement</u>	<u>Total Value</u>	<u>Assessment</u>
002.00	\$610,500	\$1,102,200	\$1,712,700	\$685,080
003.01	\$75,000	\$656,600	\$731,600	\$292,640

This order is subject to:

1. Reconsideration by the administrative judge, which must be requested in writing, stating specific grounds for relief and filed with the administrative judge within fifteen (15) days from the date of this order.
2. Review by the State Board of Equalization. A petition must be filed within thirty (30) days from the date of this decision. If no petition for review is filed this

initial decision and order will become final and an official certificate of the final action of the Board will be entered.

3. Review by the Chancery Court of Davidson County or other venue as provided by law. A petition must be filed within sixty (60) days from the date of the official assessment certificate which will be issued when this matter has become final.

Requests for stay of effectiveness will not be accepted.

DATED May 11, 2006


Administrative judge

cc: Mr. Michael John, Aegis
Mr. Jimmy Locke, Assessor
Mr. Robert Lee, Esq.